We claim:

1. A transgenic expression cassette for expressing two nucleic acid sequences in a plant cell comprising at least one regulatory sequence selected from the group consisting of

   a) the promoter shown in SEQ ID NO: 1 or 2,

   b) functional equivalents of the promoter shown in SEQ ID NO: 1 or 2 which have an identity of at least 80% to the sequence shown in SEQ ID NO: 1 or 2 and which have substantially the same promoter activity as the promoter shown in SEQ ID NO: 1 or 2,

   c) functional equivalents of the promoter shown in SEQ ID NO: 1 or 2 which comprise at least 25 consecutive nucleotides of the sequences shown in SEQ ID NO: 1 or 2 and which have substantially the same promoter activity as the promoter shown in SEQ ID NO: 1 or 2, and

   d) functionally equivalent fragments of sequences a) or b) or c), which have at least 25 consecutive nucleotides of said sequences a) or b) or c) and have substantially the same promoter activity as the promoter shown in SEQ ID NO: 1 or 2,

   where said regulatory element is disposed between two nucleic acid sequences and is heterogeneous in relation to said nucleic acid sequences and is functionally linked to said nucleic acid sequences in such a way that the expression of two different ribonucleic acid sequences is brought about in at least one plant cell, where said ribonucleic acid sequences are selected from ribonucleic acid sequences coding for

   i) amino acid sequences or
   ii) ribonucleic acid sequences which bring about a reduction in the expression of at least one endogenous gene of said plant cell.

2. The expression cassette according to claim 1, where the two nucleic acid sequences to be expressed transgenically are different and code for one of the following combinations

   i) selection marker and reporter protein
   ii) target protein and selection marker or reporter protein
   ii) two target proteins from the same metabolic pathway
   iii) sense and antisense RNA
   iv) various proteins for defense against pathogens

3. The expression cassette according to claim 1 or 2, where at least one of the nucleic acid sequences to be expressed transgenically is selected from nucleic

acids coding for selection markers, reporter genes, cellulases, chitinases, glucanases, ribosome-inactivating proteins, lysozymes, Bacillus thuringiensis endotoxins, α–amylase inhibitors, protease inhibitors, lectins, RNAases, ribozymes, acetyl-CoA carboxylases, phytases, 2S albumin from Bertholletia excelsa, antifreeze proteins, trehalose-phosphate synthases, trehalose-phosphate phosphatases, trehalases, DREB1A factor, farnesyltransferases, ferritin, oxalate oxidases, calcium-dependent protein kinases, calcineurins, glutamate dehydrogenases, N-hydroxylating multifunctional cytochrome P-450, transcriptional activator CBF1, phytoene desaturases, polygalacturonases, flavonoid 3'-hydroxylases, dihydroflavanol 4-reducases, chalcone isomerases, chalcone synthases, flavanone 3-beta-hydroxylases, flavone synthase II, branching enzyme Q, starch branching enzymes.

4. The transgenic expression cassette according to any of claims 1 to 3, where at least one of the nucleic acid sequences to be expressed transgenically is selected from the group consisting of positive selection markers, negative selection markers and factors which provide a growth advantage.

5. The transgenic expression cassette according to claim 2 or 4, where the selection marker is selected from the group consisting of proteins which confer a resistance to antibiotics, metabolism inhibitors, herbicides or biocides.

6. The transgenic expression cassette according to any of claims 2, 4 or 5, where the selection marker is selected from the group consisting of proteins which confer a resistance to phosphinothricin, glyphosate, bromoxynil, dalapon, 2-deoxyglucose 6-phosphate, tetracycline, ampicillin, kanamycin, G 418, neomycin, paromomycin, bleomycin, zeocin, hygromycin, chloramphenicol, sulfonylurea herbicides, imidazolinone herbicides.

7. The transgenic expression cassette according to any of claims 2 or 4 to 6, where the selection marker is selected from the group consisting of phosphinothricin acetyltransferases, 5-enolpyruvylshikimate-3-phosphate synthases, glyphosate oxidoreductases, dehalogenase, nitrilases, neomycin phosphotransferases, DOG^R1 genes, acetolactate synthases, hygromycin phosphotransferases, chloramphenicol acetyltransferases, streptomycin adenylyltransferases, β–lactamases, tetA genes, tetR genes, isopentenyltransferases, thymidine kinases, diphtheria toxin A, cytosine deaminase (codA), cytochrome P450, haloalkane dehalogenases, iaaH genes, tms2 genes, β-glucuronidases, mannose-6-phosphate isomerases, UDP-galactose 4-epimerases.

8. A transgenic expression vector comprising an expression cassette according to any of claims 1 to 7.

9. A transgenic non-human organism transformed with a transgenic expression cassette according to any of claims 1 to 7 or with a transgenic expression vector according to claim 8.

10. The transgenic non-human organism according to claim 9 selected from the group consisting of bacteria, yeasts, fungi, animal and plant organisms.

11. The transgenic non-human organism according to either of claims 9 or 10, selected from the group consisting of arabidopsis, tomato, tobacco, potatoes, corn, oilseed rape, wheat, barley, sunflowers, millet, beet, rye, oats, sugarbeet, beans and soybean.

12. A cell, cell culture, part or transgenic propagation material derived from a transgenic non-human organism according to any of claims 9 to 11.

13. A process for transgenic expression of two ribonucleic acid sequences in plant cells, where an expression cassette comprising at least one regulatory sequence selected from one group consisting of

a) the promoter shown in SEQ ID NO: 1 or 2,

b) functional equivalents of the promoter shown in SEQ ID NO: 1 or 2 which have an identity of at least 80% to the sequence shown in SEQ ID NO: 1 or 2 and which have substantially the same promoter activity as the promoter shown in SEQ ID NO: 1 or 2,

c) functional equivalents of the promoter shown in SEQ ID NO: 1 or 2 which comprise at least 25 consecutive nucleotides of the sequences shown in SEQ ID NO: 1 or 2 and which have substantially the same promoter activity as the promoter shown in SEQ ID NO: 1 or 2, and

d) functionally equivalent fragments of sequences a) or b) or c), which have at least 25 consecutive nucleotides of said sequences a) or b) or c) and have substantially the same promoter activity as the promoter shown in SEQ ID NO: 1 or 2,

is introduced into at least one plant cell,

where said regulatory element is disposed between two nucleic acid sequences and is heterogeneous in relation to said nucleic acid sequence and is functionally linked to said nucleic acid sequences in such a way that the expression of said two different ribonucleic acid sequences is brought about in at least said plant cell, where said ribonucleic acid sequences are selected from ribonucleic acid sequences coding for

i) amino acid sequences or
ii) ribonucleic acid sequences which bring about a reduction in the expression of at least one endogenous gene of said plant cell.

14. The process according to claim 13, where the two nucleic acid sequences to be expressed transgenically are different and code for one of the following combinations

i) selection marker and reporter protein
ii) target protein and selection marker or reporter protein
ii) two target proteins from the same metabolic pathway
iii) sense and antisense RNA
iv) various proteins for defense against pathogens

15. The process according to claim 13 or 14, where at least one of the nucleic acid sequence to be expressed transgenically is selected from nucleic acids as defined in any of claims 3 to 7.

16. The use of a transgenic non-human organism according to any of claims 9 to 11 or of cell cultures, parts or transgenic propagation material derived therefrom according to claim 12 for producing human or animal foods, seeds, pharmaceuticals or fine chemicals.

17. The use according to claim 16, where the fine chemicals are antibodies, enzymes, pharmaceutically active proteins, vitamins, amino acids, sugars, saturated or unsaturated fatty acids, natural or synthetic flavorings, aromatizing substances or colorants.

18. A process for producing pharmaceuticals or fine chemicals in transgenic organisms according to any of claims 9 to 11 or cell cultures, parts or transgenic propagation material derived therefrom according to claim 12, which comprises culturing the transgenic organism and isolating the desired pharmaceutical or the desired fine chemical.